

**ABSTRACT**

A laser processing method is provided, which, when cutting a substrate formed with a laminate part including a plurality of functional devices into a plurality of chips, each chip including at least one of the functional devices, can cut the laminate part with a high precision together with the substrate.

In this laser processing method, modified regions differing from each other in terms of easiness to cause the substrate 4 to fracture are formed along respective lines to cut 5a to 5d. Therefore, when an expandable tape is attached to the rear face of a substrate 4 and expanded, an object to be processed 1 is cut stepwise into a plurality of chips. Such stepwise cutting allows uniform tensile stresses to act on respective parts extending along the lines to cut 5a to 5d, whereby interlayer insulating films on the lines to cut 5a to 5d are cut with a high precision together with the substrate 4.